

**Pengaruh Kinerja Keuangan terhadap Nilai Perusahaan dengan  
Corporate Social Responsibility sebagai Variabel Moderasi pada  
Perusahaan Manufaktur yang Bergerak di Sektor Food & Beverages  
yang Terdaftar di BEI Periode 2013-2015**

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh kinerja keuangan terhadap nilai perusahaan dengan corporate social responsibility sebagai variabel moderasi pada perusahaan manufaktur sektor food and beverages yang terdaftar di Bursa Efek Indonesia (BEI) periode 2013 - 2015. Kinerja keuangan menggunakan rasio profitabilitas yang diukur dengan Return on Asset (ROA) sedangkan nilai perusahaan diukur menggunakan Price Book Value (PBV). Perhitungan Corporate Social Responsibility menggunakan Corporate Social Responsibility Index (CSRI) menurut Global Reporting Initiative (GRI) G4 yang berjumlah 91 item pengungkapan. Penelitian ini menggunakan data sekunder berupa laporan tahunan dan Indonesia Capital Market Directory (ICMD). Data diperoleh dari IDX kantor cabang Semarang dan dari situs [www.idx.co.id](http://www.idx.co.id). Penelitian ini mendapatkan sampel berjumlah 14 perusahaan yang sesuai dengan kriteria penelitian. Hasil penelitian menyatakan bahwa kinerja keuangan berpengaruh terhadap nilai perusahaan serta corporate social responsibility mampu mempengaruhi hubungan antara kinerja keuangan terhadap nilai perusahaan.

Kata Kunci : Kinerja Keuangan, Nilai Perusahaan, Corporate Social Responsibility

**The Effect of Financial Performance on the Company Value with  
Corporate Social Responsibility as A Moderating Variable of Food &  
Beverages Sector in the Manufacturing companies Listed on IDX  
Over the Period 2013-2015**

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**ABSTRACT**

The study aims to examine the effect of financial performance on corporate value with corporate social responsibility as a moderating variable in food and beverages manufacturing companies listed in Indonesia Stock Exchange (IDX) over the period 2013 - 2015. Financial performance using profitability ratio is measured by return on asset (ROA) while the company value is measured using price book value (PBV). The calculation of Corporate Social Responsibility using Corporate Social Responsibility Index (CSRI) according to Global Reporting Initiative (GRI) G4 which amounts to 91 items of disclosure. The study uses secondary data in the form of annual report and Indonesia Capital Market Directory (ICMD). Data obtained from IDX Semarang branch office and www.idx.co.id. The study obtained sample of 14 companies in accordance with the study criteria. The result of research stated that financial performance has an effect on company value and corporate social responsibility was able to influence the relation between financial performance on company value.

**Keyword** : Financial Performance, Corporate Value, Corporate Social Responsibility